Electronic Payment Options for the
Quarter-Monthly (Weekly) Withholding Tax Filers

Income tax withheld by your company falls within the provisions of Section 143.225, RSMo, which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking days following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941) reporting your actual withholding tax liability for the month is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically.

ELECTRONIC PAYMENT OPTIONS FOR QUARTER-MONTHLY FILERS

Option 1: Withholding tax payments can be made using a **credit card or E-Check (Electronic Bank Draft)** online through the Missouri Department of Revenue's (department's) web site at **www.dor.mo.gov/tax/**. All valid withholding tax filers (with account in an open status) can use this system. From the web site **www.dor.mo.gov/tax** select "Pay Business Taxes Online" and follow the screens. The system will ask for your Missouri Tax ID Number, filing period, and the amount of payment. Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc. E-Check payments can

be scheduled up to 45 days in advance by choosing the effective date. Credit card payment will process within 2 to 3 working days. The postmark date of the transaction is the date the payment is effective. The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

Option 2: Withholding tax payments can be made using the **Automated Clearing House Credit (ACH)** payment method. To make payments through your bank using this method, make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs. You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment, and submit an Electronic Filing Trading Partner Agreement (Form 4572) prior to sending payments. The ACH file specification booklet (DOR-4585) and Form 4572 can be downloaded from the department's web site at **www.dor.mo.gov/tax/electronic**. When the department has received Form 4572 and a pre-notification test, you will be contacted to verify that the information is correct. The postmark date of the transaction is the Federal Reserve settlement date. Work with your financial institution or service provider to ensure payments are timely.

If you have any questions regarding electronic payment options, call (573) 751-8150.

Quarter-monthly filers MUST SUBMIT an Employer's Return of Income Taxes Withheld (Form MO-941), after making Quarter-Monthly Payments. Option 1 and Option 2 filers can choose to submit the reconciliation online at **http://dor.mo.gov/tax/business/withhold**.

Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: **http://www.dor.mo.gov/tax/business/withhold/forms/**

2008 QUARTER-MONTHLY WITHHOLDING PAYMENT DUE DATES

FOR TAX PERIOD	PERIOD COVERED	DUE DATE	FOR TAX PERIOD	PERIOD COVERED	DUE DATE
JAN 2008	JAN 01-07	JAN 10 2008	JUL 2008	JUL 01-07	JUL 10 2008
JAN 2008	JAN 08-15	JAN 18 2008	JUL 2008	JUL 08-15	JUL 18 2008
JAN 2008	JAN 16-22	JAN 25 2008	JUL 2008	JUL 16-22	JUL 25 2008
JAN 2008	JAN 23-31	FEB 05 2008	JUL 2008	JUL 23-31	AUG 05 2008
FEB 2008	FEB 01-07	FEB 12 2008	AUG 2008	AUG 01-07	AUG 12 2008
FEB 2008	FEB 08-15	FEB 21 2008	AUG 2008	AUG 08-15	AUG 20 2008
FEB 2008	FEB 16-22	FEB 27 2008	AUG 2008	AUG 16-22	AUG 27 2008
FEB 2008	FEB 23-29	MAR 05 2008	AUG 2008	AUG 23-31	SEP 04 2008
MAR 2008	MAR 01-07	MAR 12 2008	SEP 2008	SEP 01-07	SEP 10 2008
MAR 2008	MAR 08-15	MAR 19 2008	SEP 2008	SEP 08-15	SEP 18 2008
MAR 2008	MAR 16-22	MAR 26 2008	SEP 2008	SEP 16-22	SEP 25 2008
MAR 2008	MAR 23-31	APR 03 2008	SEP 2008	SEP 23-30	OCT 03 2008
APR 2008	APR 01-07	APR 10 2008	OCT 2008	OCT 01-07	OCT 10 2008
APR 2008	APR 08-15	APR 18 2008	OCT 2008	OCT 08-15	OCT 20 2008
APR 2008	APR 16-22	APR 25 2008	OCT 2008	OCT 16-22	OCT 27 2008
APR 2008	APR 23-30	MAY 05 2008	OCT 2008	OCT 23-31	NOV 05 2008
MAY 2008	MAY 01-07	MAY 12 2008	NOV 2008	NOV 01-07	NOV 13 2008
MAY 2008	MAY 08-15	MAY 20 2008	NOV 2008	NOV 08-15	NOV 19 2008
MAY 2008	MAY 16-22	MAY 28 2008	NOV 2008	NOV 16-22	NOV 26 2008
MAY 2008	MAY 23-31	JUN 04 2008	NOV 2008	NOV 23-30	DEC 03 2008
JUN 2008	JUN 01-07	JUN 11 2008	DEC 2008	DEC 01-07	DEC 10 2008
JUN 2008	JUN 08-15	JUN 18 2008	DEC 2008	DEC 08-15	DEC 18 2008
JUN 2008	JUN 16-22	JUN 25 2008	DEC 2008	DEC 16-22	DEC 26 2008
JUN 2008	JUN 23-30	JUL 03 2008	DEC 2008	DEC 23-31	JAN 06 2009

MONTHLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN 2008	FEB 15 2008
FEB 2008	MAR 17 2008
MAR 2008	APR 30 2008
APR 2008	MAY 15 2008
MAY 2008	JUN 16 2008
JUN 2008	JUL 31 2008
JUL 2008	AUG 15 2008
AUG 2008	SEP 15 2008
SEP 2008	OCT 31 2008
OCT 2008	NOV 17 2008
NOV 2008	DEC 15 2008
DEC 2008	FEB 02 2009

QUARTERLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN-MAR 2008	APR 30 2008
APR-JUN 2008	JUL 31 2008
JUL-SEP 2008	OCT 31 2008
OCT-DEC 2008	FEB 02 2009